

Form F-66 (IA-2) (5-8-2013)					
STATE OF IOWA 2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013 CITY OF <u> HIAWATHA </u> , IOWA DUE: December 1, 2013		16205700900000 Finance Director 101 Emmons Street Hiawatha, Iowa 52233 <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		4,669,303		4,669,303	4,751,926
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		4,669,303		4,669,303	4,751,926
Delinquent property taxes		0		0	0
TIF revenues		2,037,467		2,037,467	2,032,424
Other city taxes		992,601	0	992,601	985,000
Licenses and permits		217,390	0	217,390	118,900
Use of money and property		49,955	21,310	71,265	48,800
Intergovernmental		1,135,669	0	1,135,669	2,582,158
Charges for fees and service		406,029	2,062,434	2,468,463	2,578,543
Special assessments		54,050	0	54,050	55,000
Miscellaneous		183,262	702,534	885,796	153,220
Other financing sources		12,825,044	409,699	13,234,743	12,949,394
Total revenues and other sources		22,570,770	3,195,977	25,766,747	26,255,365
Expenditures and Other Financing Uses					
Public safety		2,287,682	0	2,287,682	2,477,429
Public works		672,815	0	672,815	710,240
Health and social services		14,500	0	14,500	20,000
Culture and recreation		879,501	0	879,501	936,449
Community and economic development		453,641	0	453,641	521,400
General government		935,329	0	935,329	986,972
Debt service		7,354,609	0	7,354,609	7,390,245
Capital projects		3,515,994	0	3,515,994	6,908,315
Total governmental activities expenditures		16,114,071	0	16,114,071	19,951,050
Business type activities		0	2,365,650	2,365,650	2,201,651
Total ALL expenditures		16,114,071	2,365,650	18,479,721	22,152,701
Other financing uses, including transfers out		3,275,680	392,840	3,668,520	3,300,247
Total ALL expenditures/And other financing uses		19,389,751	2,758,490	22,148,241	25,452,948
Excess revenues and other sources over (Under) Expenditures/And other financing uses		3,181,019	437,487	3,618,506	802,417
Beginning fund balance July 1, 2012		6,127,834	1,319,151	7,446,985	5,330,994
Ending fund balance June 30, 2013		9,308,853	1,756,638	11,065,491	6,133,411
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 13,412,000	Other long-term debt		\$ 0
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 25,327,477
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
			11-20-2013		
Printed name of city clerk		Telephone	Area Code	Number	Extension
Cindy Kudrna		→	319-393-1515		522
Signature of Mayor or other City official (Name and Title)				Date signed	
				11-21-2013	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF HIAWATHA			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	2,481,251	867,363		1,320,689			4,669,303			4,669,303	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	2,481,251	867,363		1,320,689	0	0	4,669,303		T01	4,669,303	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	2,481,251	867,363		1,320,689	0	0	4,669,303			4,669,303	6
7	TIF revenues			2,037,467				2,037,467		T01	2,037,467	7
	Other city taxes											
8	Utility tax replacement excise taxes	40,286	14,063		17,751			72,100		T15	72,100	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	17,936	6,085		8,945			32,966		T19	32,966	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		887,535					887,535		T09	887,535	14
15	TOTAL OTHER CITY TAXES	58,222	907,683	0	26,696	0	0	992,601	0		992,601	15
16	Section B - LICENSES AND PERMITS	217,390						217,390		T29	217,390	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	6,667	2,194	70	39	104		9,074	3,212	U20	12,286	18
19	Rents and royalties	40,881						40,881	18,098	U40	58,979	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	47,548	2,194	70	39	104	0	49,955	21,310		71,265	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	13,637						13,637		B89	13,637	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	13,637	0	0	0	0	0	13,637	0		13,637	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HIAWATHA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		672,660					672,660		C46	672,660	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	79,252				255,365		334,617		C89	334,617	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	79,252	672,660	0	0	255,365	0	1,007,277	0		1,007,277	60
61												61
62	Local grants and reimbursements											62
63	County contributions	67,260						67,260			67,260	63
64	Library service	27,495						27,495		D89	27,495	64
65	Township contributions	20,000						20,000		D89	20,000	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	114,755	0	0	0	0	0	114,755	0		114,755	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	207,644	672,660	0	0	255,365	0	1,135,669	0		1,135,669	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,150,403	A91	1,150,403	73
74	Sewer							0	831,535	A8Ø	831,535	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0		A81	0	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HIAWATHA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	80,496	A80	80,496	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	2,495						2,495		A89	2,495	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	66,665						66,665		A89	66,665	92
93	Ambulance charges	278,969						278,969		A89	278,969	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	25,301						25,301		A61	25,301	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>	15,499				17,100		32,599			32,599	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	388,929	0	0	0	17,100	0	406,029	2,062,434		2,468,463	104
105												105
106	Section F - SPECIAL ASSESSMENTS				362	53,688		54,050		U01	54,050	106
107	Section G - MISCELLANEOUS											107
108	Contributions	18,140	10,020			8,306		36,466		U99	36,466	108
109	Deposits and sales/fuel tax refunds	3,259						3,259		U99	3,259	109
110	Sale of property and merchandise	4,722						4,722		U11	4,722	110
111	Fines	83,900						83,900		U30	83,900	111
112	Internal service charges	5,464						5,464	483,371	NR	488,835	112
113	Other miscellaneous - <i>Specify</i>	39,240	102			10,109		49,451	219,163		268,614	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	154,725	10,122	0	0	18,415	0	183,262	702,534		885,796	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF HIAWATHA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	3,555,709	2,460,022	2,037,537	1,347,786	344,672	0	9,745,726	2,786,278		12,532,004	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales		18,150					18,150	13,759	NR	31,909	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>				4,509,095	4,950,222		9,459,317		NR	9,459,317	125
126	Proceeds of anticipatory warrants or other short-term debt		19,350		23,433	32,214		74,997		A89	74,997	126
127	<i>Regular transfers in and interfund loans</i>	79,622	737,625		0	950,000		1,767,247	395,940		2,163,187	127
128	<i>Internal TIF loans and transfers in</i>				1,505,333			1,505,333			1,505,333	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	79,622	775,125	0	6,037,861	5,932,436	0	12,825,044	409,699		13,234,743	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,635,331	3,235,147	2,037,537	7,385,647	6,277,108	0	22,570,770	3,195,977		25,766,747	132
133												133
134	Beginning fund balance July 1, 2012	774,516	2,627,046	315,575	115,932	2,294,765		6,127,834	1,319,151		7,446,985	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	4,409,847	5,862,193	2,353,112	7,501,579	8,571,873	0	28,698,604	4,515,128		33,213,732	136
137												137
138												138
139												139
140												140
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159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF HIAWATHA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	877,011	405,569					1,282,580		E62	1,282,580	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	2,620						2,620		E89	2,620	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	255,286	82,206					337,492		E24	337,492	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	257,452	77,794					335,246		E32	335,246	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation	226,436	87,583					314,019		E66	314,019	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	6,025						6,025		E32	6,025	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	9,700						9,700		E89	9,700	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,634,530	653,152	0	0	0	0	2,287,682			2,287,682	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HIAWATHA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		482,965					482,965		E44	482,965	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		71,435					71,435		E44	71,435	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		44,725					44,725		E44	44,725	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		10,829					10,829		E81	10,829	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	62,861						62,861		E89	62,861	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	62,861	609,954	0	0	0	0	672,815			672,815	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HIAWATHA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	14,500						14,500		E32	14,500	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	14,500	0	0	0	0	0	14,500			14,500	103
104												104
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106												106
107												107
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109												109
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HIAWATHA			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	468,259	133,069					601,328		E52	601,328	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	154,716	27,111					181,827		E61	181,827	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	64,185	19,464					83,649		E61	83,649	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	11,414	1,283					12,697		E61	12,697	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	698,574	180,927	0	0	0	0	879,501			879,501	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			33,512				33,512		E89	33,512	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	7,083						7,083		E29	7,083	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			413,046				413,046		E89	413,046	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	7,083	0	446,558	0	0	0	453,641			453,641	154
155	<div>TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"</div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HIAWATHA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	20,840	4,991					25,831		E29	25,831	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	226,694	73,434					300,128		E23	300,128	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	0						0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	73,334						73,334		E25	73,334	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	360,266	57,079					417,345		E31	417,345	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	92,148						92,148		E89	92,148	171
172	Other general government — Current operation	22,922	3,621					26,543		E89	26,543	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	796,204	139,125	0	0	0	0	935,329			935,329	176
177	Section G — DEBT SERVICE				7,354,609			7,354,609			7,354,609	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	7,354,609	0	0	7,354,609			7,354,609	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						3,005,248		3,005,248			3,005,248	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	3,005,248	0	3,005,248			3,005,248	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189						510,746		510,746			510,746	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	510,746	0	510,746			510,746	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	3,515,994	0	3,515,994			3,515,994	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,213,752	1,583,158	446,558	7,354,609	3,515,994	0	16,114,071			16,114,071	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF HIAWATHA			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								987,837	E91	987,837	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								670,867	E80	670,867	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								29,562	E80	29,562	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF HIAWATHA					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								571,150	E89	571,150	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects								106,234		106,234	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,365,650		2,365,650	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,213,752	1,583,158	446,558	7,354,609	3,515,994	0	16,114,071	2,365,650		18,479,721	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	128,725	1,091,622			550,000		1,770,347	392,840		2,163,187	255
256	Internal TIF loans/repayments and transfers out			1,505,333				1,505,333			1,505,333	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	128,725	1,091,622	1,505,333	0	550,000	0	3,275,680	392,840		3,668,520	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,342,477	2,674,780	1,951,891	7,354,609	4,065,994	0	19,389,751	2,758,490		22,148,241	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		3,187,413	401,221	146,970	4,505,879		8,241,483			8,241,483	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	1,067,370						1,067,370			1,067,370	267
268	Total Governmental	1,067,370	3,187,413	401,221	146,970	4,505,879	0	9,308,853			9,308,853	268
269	Proprietary								1,756,638		1,756,638	269
270	Total ending fund balance June 30, 2013	1,067,370	3,187,413	401,221	146,970	4,505,879	0	9,308,853	1,756,638		11,065,491	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	4,409,847	5,862,193	2,353,112	7,501,579	8,571,873	0	28,698,604	4,515,128		33,213,732	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF HIAWATHA

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94 65,861		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80 598,034		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	2,609,316	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 209,000	29U \$	39U \$	49U \$ 187,000	49U \$	49U \$	49U \$	I91 \$ 9,071
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. General Obligation	19U 9,115,000	29U 6,231,500	39U 4,748,695	49U 5,305,250	49U	49U	49U	I89 279,726
11. General Obligation-TIF	19U 10,108,000	29U 3,253,500	39U 185,400	49U 7,725,750	49U	49U	49U	I89 254,758
12. General Ob-Water	19U 212,000	29U 0	39U 0	49U 194,000	49U	49U	49U	I89 5,433
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	19,644,000	9,485,000	4,934,095	13,412,000	0	0	0	548,988

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2012	61V \$	
Outstanding as of JUNE 30, 2013	64V \$	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	506,549,543	x .05 = \$	25,327,477

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.						
	W01	W31	W61			
	\$		\$ 4,505,880		6,559,611	11,065,491

REMARKS

V98

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